

Accounting Information Systems

Introduction

Today's successful IT organization cannot be hierarchical. It must be fluid team based, and driven by roles and skills. Problems must be "swarmed", an project or crisis teams often must be assembled on a just-in-time, ad hoc basis to ensure that the right skills are in place to deliver service on time, on budget, an to the right user constituency.

The skills needed in today's IT organization are as varied as those needed in any business unit in the company. All types of skills are necessary, not just technical skills. For IT people to advance, they need to develop capabilities related to project management, financial management, performance measurement, one-on-one and group communications as well as written communications, organizational and people development, and relationship management. (Lutchen, Mark D, 2004, *Managing IT as A Business : A Survival Guide for CEOs*, John Wiley and Sons, Inc.)

The development of information technology impacts significantly on various fields and activities. The biggest impact can be seen in accounting practice. The changes are becoming more and more complex as there are shifts in business activities, such as in organization management, the concept of change management, and integration activities making closer ties among suppliers, customers and even competitors.

Historically, information systems programs prepared students to work with functionally oriented business applications such as payroll, accounts receivables, inventory management, etc. on the technology side, IS students could expect to become familiar with computer applications related to these traditional business areas. (Computing Curricula 2005, Information System).

The level of investment in IT is significant and continues to increase. Few organizations could operate for long today without their IT infrastructure. IT enabled business investments, when managed well within an effective governance framework, provide organizations with significant opportunities to create value. (ITGI, *Enterprise Value : Governance of IT Investment*, 2006).

Computerized Accounting program which is a stream under information systems study program is considered to handle the above matters, as its outcomes are expected to be able to master accounting field and also information technology for doing its function.

Vision

A program of choice in Computerized Accounting which specializes in Accounting Information Systems and IT Investment, is recognized internationally, champions innovation and delivers graduates with international qualifications.

Mission

The mission of Accounting Information System Program is to contribute to the global community through the provision of world-class education by :

1. Recognizing and rewarding the most creative and value adding talents
2. Educating students about analytical and problem solving skills, and good character in business information systems and information technology valuation
3. Preparing graduates for global industry/entrepreneurship and continue for advanced degrees, by providing a conducive learning process, intensive applied research activities and collaboration with global industries.
4. Conducting professional services focusing on ICT Investment and valuation, with an emphasis on the application of knowledge to society.
5. Improving the quality of life for Indonesians and the international community through knowledge sharing of Business Applications.

Program Objective

The objectives of the program are :

1. To provide students with a solid foundation of accounting, business process knowledge and applied skills and abilities that they will need as a system analyst
2. To provide students with the techniques and knowledge to evaluate the performance of information technology investment in an enterprise as an information technology investment analyst or consultant
3. To provide students with techniques and knowledge to evaluate the success of information technology valuation and strategic as Information Technology auditor.
4. To provide students with applied business application knowledge for specific industry purposes.

Graduate Competency

At the end of the program, graduates will be able to :

1. Analyze accounting information and business processes requirements
2. Produce a framework for Information system design
3. Evaluate accounting processes in specific industries
4. Construct an information technology budget and portfolio for an enterprise and assess information technology investment performance.
5. Calculate IT investment based on IT best practices in the industry
6. Recommend integrated business systems.

Prospective Career of the Graduates

Work domains for the graduates of Accounting Information program are:

1. System developer in the System analyst, System designer, System development project team leader
2. Business consultant in consulting company
3. Management development program in a service, commerce, or industry
4. Financial evaluator or controller in a public company
5. Working in government institution or non-profit organization
6. Instructor or lecturer in the education institution
7. Working in research area
8. Develop entrepreneurship

Curriculum

In the academic instruction activities, Accounting Information System program develops the science and arrange its courses in groups:

- Accounting Information System
- Information Technology / Information System Investment

Course Structure

Sem	Code	Course Name	SCU	Total
1	CB412	CB: Self Development	2	20
	A1214	Accounting Principles	4	
	I0262	Probability and Statistics	2	
	J0084	Introduction to Management and Business	4	
	M0014	Information System Concept	4	
	T0622	Introduction to Information Technology	2	
	G1372	English Entrant	2	
2	CB422	CB: Spiritual Development	2	20
	F0632	Accounting Software Package	2	
	M0034	Information and Business Process	4	
	T1446	Algorithm and Programming	2/4	
	G1382	English in Focus	2	
	M0054	Information System Development	2/2	
3	A0144	Financial Management	4	24
	T1456	Object Oriented Programming	2/4	
	G1392	English Savvy	2	
	EN001	Entrepreneurship I	2	
	M0086	Information System Analysis and Design	4/2	
	T0084	Human and Computer Interaction	2/2	

Sem	Code	Course Name	SCU	Total	
4	CB432	CB: Interpersonal Development	2	24	
	A1054	Cost Accounting	4		
	M0564	Introduction to Database Systems	2/2		
	A1416	Accounting Information System*	4/2		
	T1464	Programming for Business	2/2		
	Stream : Accounting Information System				
	A0244	Performance Management of Computer System	4		
	Stream : IT/IS Investment				
	A0784	Information Technology Investment Strategy	4		
	Stream: Applied ERP				
M0594	Enterprise System	4			
5	CB442	CB: Professional Development	2	24	
	A0214	Information Systems Audit	4		
	M0134	Project Management	4		
	EN002	Entrepreneurship II	2		
	A0384	Taxation	2/2		
	Stream : Accounting Information System				
	A0934	Manufacturing Information System	4		
	A0554	Analysis and Design of Accounting Information System	4		
	Stream : IT/IS Investment				
	A0814	Investment Analysis	4		
	A0774	Information Technology Capital Budgeting	4		
	Stream: Applied ERP				
	M0954	Applied ERP I	4		
M0734	Business Process Reengineering	4			
6	I0192	Research Methodology	2	18	
	H0532	Computer Network	2		
	M0232	Testing and Implementation	2		
	M0114	Web-Based Programming	2/2		
	Stream : Accounting Information System				
	A1424	Accounting Information System Minor Project*	4		
	A0854	IT Cost Management	4		
	Stream : IT/IS Investment				
	A0824	Information Technology Investment Portfolio	4		
	A1434	IT/IS Investment Minor Project*	4		
	Stream: Applied ERP				
	M0962	Applied ERP II	2		
	M0972	Applied ERP III	2		
	M1064	ERP Minor Project*	4		
7	K0442	Quantitative Methods	2	10	
	M0224	Knowledge Management	4		
	Stream : Accounting Information System				
	A0964	Information Technology Strategic Management	4		

Sem	Code	Course Name	SCU	Total
	Stream : IT/IS Investment			
	A0914	IT Investment Management	4	
	Stream: Applied ERP			
	M0982	Applied ERP IV	2	
	M0992	Applied ERP V	2	
8	A0676	Thesis	6	6
	Elective Courses			
	G1402	English for Business Presentation	2	
	G1412	English for Written Business Communication	2	
TOTAL CREDIT 146				

*) Entrepreneurship Embedded

Student should pass all of these quality controlled examinations as listed below:

No	Code	Course Name	Minimum Grade
1	CB412	CB: Self Development	B
2	EN002	Entrepreneurship II	C
3	A0214	Information Systems Audit	C
4	A1416	Accounting Information System*	C
5	M0086	Information System Analysis and Design*	C
6	M0034	Information and Business Process*	C
Stream			
IT/IS Investment			
7	A0914	IT Investment Management	C
8	A0824	Information Technology Investment Portfolio	C
Accounting Information Systems			
7	A0934	Manufacturing Information System	C
8	A0854	IT Cost Management	C

*) Tutorial & Multipaper